

Panaji, 9th July, 2009 (Ashada 18, 1931)

SERIES I No. 15

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

4/5/2005-Fin(R&amp;C)(63)

In pursuance of entry (79) of the Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby notifies the renewable energy devices and spare parts as specified in the Schedule hereinbelow for the purpose of the said entry (79), namely:—

#### SCHEDULE

Sr. No.	HSN Code	Description of items
1	2	3
1.	—	Flat plate solar collectors.
2.	—	Concentrating and pipe type solar collectors.
3.	—	Solar cookers.
4.	—	Solar water heaters and systems.
5.	—	Solar air heating system, solar gas heating systems or solar fluid heating system.
6.	—	Solar crop driers and systems.
7.	—	Solar stills and de-salination systems.

1	2	3
8.	—	Solar pumps based on solar thermal and photovoltaic conversion.
9.	—	Solar power generating systems.
10.	—	Solar photovoltaic modules and panels for water pumping and other applications.
11.	—	Wind mills and any specially designed services which run on wind mills.
12.	—	Any special devices including electric generators and pumps running on wind energy.
13.	—	Biogas plants and biogas engines (stove) and parts, components and accessories of biogas plants and biogas engines (stove).
14.	—	Agricultural and municipal waste conversion devices producing energy.
15.	—	Equipment for utilizing ocean waves and geo-thermal energy.
16.	8412.80.30	Wind turbine/engine.
17.	8412.90.90	Parts of turbine/engine.
18.	9405.50.40	Solar lanterns and lamps.
19.	9405.91.00	Glass parts of solar lanterns and lamps.
20.	9405.99.00	Plastic parts of solar lanterns and lamps.
21.	8541.40.11	Solar Cells.
22.	—	Solar Energy Equipment.
23.	—	Solar refrigerations, solar cold storages and solar air-conditioning systems.
24.	—	Electrically operated vehicles and including battery powered or fuel cell powered vehicles.

1	2	3
25.	—	Improved chulhas (wood burning stove).
26.	—	Black continuously plated solar selective coating sheets, fans and tubes.
27.	—	Vacuum tube solar collectors.
28.	—	Sterling engines.
29.	—	Solid briquettes made of agricultural urban waste etc.
30.	—	Briquettes manufacturing plant and machinery.
31.	—	Thermal efficient improve cool stove (chulha).
32.	—	Biomass based stirling engine.
33.	—	Solar photovoltaic cells, modules and other systems/devices.
34.	—	Plants, machinery, equipment, raw-materials required for industrial/distillery effluent treatment plant.

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Vasanti H. Parvatkar, Under Secretary, Finance (R&C).

Porvorim, 7th July, 2009.

### Notification

4/5/2005-Fin(R&C)(64)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter called the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedule 'B' appended to the said Act, as follows, namely:—

In Schedule 'B' appended to the said Act,—

(i) against serial number (16A), for the expression "Bed-sheet, pillow covers and other made-ups", the expression "Bed-sheet,

pillow covers, sofa covers and other made-ups including curtains" shall be substituted,;

(ii) the entry against serial number (32A) shall be omitted,;

(iii) against serial number (31B), for the words "Computer Stationery", the words "Office stationery including computer stationery" shall be substituted,;

(iv) against serial number (31C), for the expression "Cottage Cheese (Paneer)", the expression "Cheese, Cottage Cheese (Paneer), Butter and Margarine" shall be substituted,;

(v) against serial number (63), for the expression "Napa Slabs (Rough flooring stones) and Shahabad stones.", the expression "Napa Slabs (Rough flooring stones), Shahabad, Cudappa, Tandoor, Kotah and Bajri stones" shall be substituted,;

(vi) against serial number (65), for the words "Ores and Minerals", the words "Ores and Minerals including granite boulders and metal" shall be substituted,;

(vii) against serial number (92C), for the word "Tea", the words "Tea and coffee" shall be substituted,;

(viii) against serial number (107), for the words "Condemned vehicles", the words "Condemned vehicles and/or vehicles sold/re-sold out of fixed assets of business" shall be substituted,;

(ix) against serial number (110), for the words "Automatic Teller Machine", the words "Automatic Teller Machine with payment and/or depository function" shall be substituted,;

(x) after entry at serial number (113), the following entries shall be inserted, namely:—

"(114) — Vermicelli;

(115) — Baking Yeast;

(116) — Wooden logs and sawn timber, excluding mouldings and any articles made of timber;

(117) — Dry fruits”.

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

*Vasanti H. Parvatkar*, Under Secretary, Finance (R&C).

Porvorim, 7th July, 2009.

**Notification**

4/5/2005-Fin(R&C)(65)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter called the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedule ‘C’ appended to the said Act, as follows, namely:—

In Schedule ‘C’ appended to the said Act,—

(iii) after entry at serial number (1), the following entry shall be inserted, namely:—

“(2) Country Liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964)	10%”
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(iv) against entry at serial number (4), in column (3), for the figures “21%”, the figures “20%” shall be substituted;

(iii) after entry at serial No. (13), the following entries shall be inserted, namely:—

“(14) Works Contract	8%
(15) CFL Bulbs and Tubes	8%”

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

*Vasanti H. Parvatkar*, Under Secretary, Finance (R&C).

Porvorim, 7th July, 2009.

**Notification**

4/5/2005-Fin(R&C)(66)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedule ‘D’ appended to the said Act, as follows, namely:—

In Schedule ‘D’ appended to the said Act, for serial numbers/figures (2A), (2B), (3), (4), (5), (5A), (6), (7), (7A), (7B), (8), (9), (10), (11), (12), (13), (14), (15), (16), (17), (17A), (18), (19), (20), (21), (22), (23), (24), (24A), (25A), (26), (27), (28), (29), (29A), (29B), (30), (30A), (31), (32), (32A), (33), (34), (35), (36), (36A), (37), (37A), (38), (38A), (38B), (39), (39A), (40), (40A), (40B), (41), (41A), (42), (43), (44), (45), (46), (47A), (49) and (50), the serial numbers/figures (3), (4), (5), (6), (7), (8), (9), (10), (11), (12), (13), (14), (15), (16), (17), (18), (19), (20), (21), (22), (23), (24), (25), (26), (27), (28), (29), (30), (31), (32), (33), (34), (35), (36), (37), (38), (39), (40), (41), (42), (43), (44), (45), (46), (47), (48), (49), (50), (51), (52), (53), (54), (55), (56), (57), (58), (59), (60), (61), (62), (63), (64), (65), (66), (67) and (68), shall be respectively substituted.

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

*Vasanti H. Parvatkar*, Under Secretary, Finance (R&C).

Porvorim, 7th July, 2009.

**Notification**

4/5/2005-Fin(R&amp;C)(67)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter called the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedule 'E' appended to the said Act, as follows, namely:—

In Schedule 'E' appended to the said Act,—

(iii) for the existing entries against serial numbers (1) to (6), the following entries shall be respectively substituted, namely:—

"1.	Dealer other than the dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use any goods and importer	Rs. 80 lacs	1%
2.	Reseller of liquor in packed bottles	Rs. 80 lacs	2.5%
3.	Hotel, restaurant, eating house, refreshment room, boarding establishment serving food and non alcoholic beverages; other than starred category hotel, including establishment serving fast food.	Rs. 80 lacs	4%
4.	Hotel including Bar and Restaurant, serving food, alcoholic and non-alcoholic beverages.	Rs. 80 lacs	8%
5.	Works contractor other than importer	Rs. 80 lacs	4%
6.	Sale of cooked food and non-alcoholic beverages by shacks allotted by Tourism Department.	Rs. 10 lacs	Rs. 25000/- per year."

*Explanation:* The turnover of sales indicated against entries at Sr. Nos. 1 to 6 above shall be the sales effected by the dealer during respective financial year commencing from 1st April to 31st March.

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Vasanti H. Parvatkar, Under Secretary, Finance (R&C).

Porvorim, 7th July, 2009.

**Notification**

4/5/2005-Fin(R&amp;C)(68)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter called the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedule 'G' appended to the said Act, as follows, namely:—

In Schedule 'G' appended to the said Act,—

(i) the existing entries at serial number (5) and (6), shall be re-numbered as serial number (6) and (7) respectively and for entry at serial number (6) as so re-numbered, the following entry shall be substituted, namely:—

“(6) — Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended hereto other than Kerosene Oil, Liquefied Petroleum Gas, substitute furnace fuel including low sulphur heavy stock, Naphtha and Lubricating Oil and Grease.”

(ii) before entry at serial number (6), as so re-numbered, the following entry shall be inserted, namely:—

“(5) — Furnace Oil”.

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

*Vasanti H. Parvatkar*, Under Secretary, Finance (R&C).

Porvorim, 7th July, 2009.